

The Gazette of India

सत्यमेव जयते

EXTRAORDINARY

PART I—Section 1

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No. 20] NEW DELHI, MONDAY, MAY 8, 1950

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

RESOLUTION

New Delhi, the 8th May, 1950.

No. D.4492-BI/50.—The statements relating to the Revised Estimates for 1949-50 and the Budget Estimates for 1950-51 as presented to the Parliament on the 28th February 1950 are now published in their final forms for general information.

2. The Parliament voted the Demands for 1950-51 and the Supplementary Demands for 1949-50 submitted to it without any reduction.

3. As a result of the modifications in the Finance Bill accepted by the Parliament the revenue under "Union Excise Duties" will be reduced by Rs. 5,00,000 and that under "Taxes on Income other than Corporation Tax" by Rs. 55,00,000.

4. In the result the net estimated surplus for 1950-51 has been reduced by Rs. 60,00,000 to Rs. 70,87,000.

BUDGET

of the

CENTRAL GOVERNMENT

for

1950-51

(As finally adopted)

MINISTRY OF FINANCE ;
New Delhi, the 8th May 1950.

}

K. G. AMBEGAOKAR,
Secretary to the Government of India

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I—GENERAL STATEMENT OF THE REVENUE AND EXPENDITURE
MET FROM REVENUE OF THE CENTRAL GOVERNMENT

[In thousands of Rupees]

	For details <i>vide</i> State- ment	Accounts 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
REVENUE—					
Principal Heads of Revenue—					
Customs	A	1,26,15,67	1,11,47,00	1,20,43,00	1,06,54,00
Union Excise Duties	„	50,62,59	69,27,00	69,19,00	71,55,00 —5,00*
Corporation Tax	„	62,25,86	41,81,00	40,60,00	38,72,00 —62,00*
Taxes on Income other than Corporation Tax	„	77,70,92	66,04,00	62,66,00	88,70, —7,80,00*
Opium	„	92,40	1,17,84	1,28,20	1,55,
Other Heads	„	3,82,44	3,70,76	4,70,87	6,96
TOTAL PRINCIPAL HEADS		3,21,49,88	2,93,47,60	2,98,87,07	3,14,02,88 —8,47,00*
Railways (Net)†	„	7,34,00	4,71,95	7,00,00	6,37,00
Irrigation : Net Receipts	„	70	47	4	—42
Posts and Telegraphs (Net)†	„	2,36,43	4,47,43	3,77,43	4,47,56 —44,00*
Debt Services	„	1,60,52	1,18,62	1,32,10	1,14,21
Civil Administration	„	7,04,56	6,78,04	7,17,26	7,86,47
Currency and Mint	„	12,63,35	9,69,51	9,69,09	9,52,31
Civil Works and Miscellaneous Public Improvements	„	1,29,82	1,02,06	1,12,66	1,26,80
Miscellaneous	„	3,53,90	1,66,43	3,10,83	2,72,93
Contributions and Miscellaneous Adjustments between Union and State Governments . . . . .	„	..	..	..	..
Extraordinary Items	„	14,36,69	..	16	..
TOTAL REVENUE		3,71,69,85	3,23,02,11	3,32,36,64	3,47, —8,
DEFICIT . . . . .		..	..	3,73,70	.
TOTAL		3,71,69,85	3,23,02,11	3,36,10,34	3,38,

Effect of Budget proposals.

†Figures shown net; the expenditure shown in Statement B has been taken in red of the receipts shown in Statement A.

Note.—The accounts for 1948-49 have not been finally closed and the actuals given are only provisional.†

I.—GENERAL STATEMENT OF THE REVENUE AND EXPENDITURE
MET FROM REVENUE OF THE CENTRAL GOVERNMENT—*Contd.*

[In thousands of Rupees]

	For details <i>vide</i> State- ment	Accounts 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
EXPENDITURE—					
Direct Demands on the Revenue	B	8,62,14	10,06,17	13,69,01	13,86,60
Irrigation	„	5,65	12,21	10,44	22,99
Debt Services	„	42,52,53	39,29,34	38,81,19	36,50,07
Civil Administration	„	35,56,19	40,50,22	40,88,83	50,05,51
Currency and Mint	„	2,12,86	2,22,89	2,43,13	1,75,88
Civil Works and Miscellaneous Public Improvements	„	6,61,32	7,31,46	8,13,33	9,97,21
Miscellaneous	„	56,89,45	50,62,17	50,72,24	38,69,76
Defence Services (a)	„	1,46,04,79	1,57,36,62	1,70,06,12	1,68,01,48
Contributions and Miscellane- ous Adjustments between Union and State Govern- ments	„	2,95,90	2,95,62	2,96,00	15,41,01
Extraordinary Items	„	19,45,11	12,06,07	8,80,05	3,43,56
TOTAL EXPENDITURE MET FROM REVENUE		3,20,85,94	3,22,52,77	3,36,10,34	3,37,88,07
SURPLUS		50,83,91	49,34	..	9,61,67 —8,91,00*
TOTAL		3,71,69,85	3,23,02,11	3,36,10,34	3,38,58,74

(a) Figures shown net; the receipts shown in Statement A have been deducted from the expenditure shown in Statement B.

* Effect of Budget proposals.

II.—GENERAL STATEMENT OF THE CAPITAL RECEIPTS AND DISBURSMENTS OF THE CENTRAL GOVERNMENT

[In thousands of Rupees]

	For details <i>vide</i> State- ment	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
RECEIPTS					
CAPITAL ACCOUNTS NOT MET FROM REVENUE—					
LIV—Sale proceeds of American and Lease—Lend Surpluses . . . .	..	..	..	30,00	70,00
TOTAL—CAPITAL ACCOUNTS	..	..	..	30,00	70,00
Permanent Debt (net) .	C & D	..	13,36,41	..	37,75,22
Floating Debt (net) . .	..	2,55,66,00	5,00,00	86,14,20	75,00
Unfunded Debt (net) . .	..	31,18,32	39,34,83	29,71,39	34,57,23
Depreciation and other Reserve Funds (net) . . .	..	5,13,18	..	..	6,83,03
Appropriation for Reduction or Avoidance of Debt (net)	..	5,00,00	5,00,00	5,00,00	5,00,00
Other Deposit Transactions (net) . . . . .	..	20,73,74	..	..	..
Loans and Advances by the Central Government (net)	..	..	..	..	..
TOTAL CAPITAL RECEIPTS		3,17,71,24	62,71,24	1,21,15,59	85,60,48
DEFICIT ON CAPITAL ACCOUNT		1,67,48,12	1,34,10,25	1,20,30,31	23,93,60
TOTAL .		4,85,19,36	1,96,81,49	2,41,45,90	1,09,54,08

II.—GENERAL STATEMENT OF THE CAPITAL RECEIPTS AND DISBURSEMENTS OF THE CENTRAL GOVERNMENT—*Contd.*

[In thousands of Rupees]

	For details vide State- ment	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
CAPITAL ACCOUNTS NOT MET FROM REVENUE—					
Railway Capital (as shown) in Railway Budget	D	34,39,53	28,49,45	20,83,22	19,48,79
Posts & Telegraphs	"	3,72,46	3,81,91	3,81,74	5,64,10
Forest T	"	19,18	34,95	28,93	20,00
Security Printing Press	"	10,63	28,82	22,65	12,56
Irrigation	"	27,41	3,22,62	74,60	50,00
Agricultural Improvement and Research	"	3,15	13,50	8,50	7,00
Industrial Development	"	7,33,05	13,14,62	9,55,00	9,63,00
Civil Aviation	"	1,39,16	2,92,00	2,00,00	1,49,98
Broadcasting	"	32,61	96,00	68,50	60,00
Ports	"	11,22		14,65	1,10,80
Currency	"	5,92,77	4,16	79,15,85	1,84
Mint	"	56,21	87,95	61,03	49,60
Initial Expenditure on New Capital at Delhi	"	95,52	1,50,79	1,94,51	1,75,70
Multipurpose River Schemes	"	69,27		1,31,00	1,60,00
Civil Works	"	3,70,18	7,30,62	6,05,14	7,08,74
Road Transport Scheme	"				2,25
Payments of Commuted Value of Pensions	"	1,95	23	1,16,94	42,75
Capital Outlay on Sterling Pensions	"	2,14,54,53	—7,41,79	—7,41,79	—7,36,59
Payments to Retrenched Personnel	"	29	—78	49	—1,27
Defence Capital Outlay	"	1,32,68,89	3,20,00	2,40,00	2,16,00
Schemes of State Trading	"	—15,21,47	7,89,60	6,32,86	7,37,22
Grants to State Governments for Development	"	14,75,57	26,81,00	24,11,70	9,59,20
Payments to Pakistan for Unique Institutions	"	2,47,26	92,02		
TOTAL		4,08,99,37	94,62,32	1,54,05,52	62,00,47
Permanent Debt (net)	C & D	47,54,26		11,26,04	
Floating Debt (net)	"				
Unfunded Debt (net)	"				
Depreciation and other Reserve Funds (net)	"		15,73,74	2,31,59	
Appropriation for Reduction or Avoidance of Debt (net)	"				
Other Deposit Transactions, (net)	"		16,75,82	15,79,49	19,28,83
Loans and Advances by the Central Government (net)	"	28,65,73	69,69,61	58,03,26	28,24,78
TOTAL CAPITAL DISBURSEMENTS		4,85,19,36	1,96,81,49	2,41,45,90	1,09,54,08
SURPLUS ON CAPITAL ACCOUNT					
TOTAL		4,85,19,36	1,96,81,49	2,41,45,90	1,09,54,08

III—GENERAL STATEMENT OF THE RECEIPTS AND DISBURSEMENTS OF THE CENTRAL GOVERNMENT

[In thousands of Rupees]

	For details <i>vide</i> State- ment	Accounts, 1948-49	Budget Estimate, 1949-50	Revised, Estimate, 1949-50	Budget Estimate, 1950-51
RECEIPTS					
Revenue Surplus (as shown in Part I) . . .		50,83,91	49,34	..	70,67
Surplus on capital Ac- count (as shown in Part II) . . . . .		..	..	..	..
Miscellaneous Deposits and Advances (net) . .	E	60,99,69	28,21,87	26,25,21	4,62,39
Remittances (net) . .	"	..	40,00	..	1,00,00
Transfer of Cash between England and India (net) . . . . .	"	..	..	93,33	..
TOTAL RECEIPTS .		1,11,83,60	29,11,21	27,18,54	6,33,06
OPENING BALANCE .	E	2,73,90,49	1,62,99,31	1,92,23,53	95,38,06
TOTAL .		3,85,74,09	1,92,10,52	2,19,42,07	1,01,71,12

III--GENERAL STATEMENT OF THE RECEIPTS AND DISBURSEMENTS OF THE CENTRAL GOVERNMENT—*Contd.*

[In thousands of Rupees]

	For details <i>vide</i> State- ment	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
DISBURSEMENTS					
Revenue Deficit (as shown in Part I) . . . .		..	..	3,73,70	..
Deficit on Capital Account (as shown in Part II)		1,87,48,12	1,34,10,25	1,20,30,31	23,93,60
Miscellaneous Deposits and Advances (net) . . .	E	..	..	..	..
Remittances (net) . . .	"	23,93,34	..	..	..
Transfer of Cash between England and India (net)	"	2,09,10	..	..	..
TOTAL—DISBURSEMENTS		1,93,50,56	1,34,10,25	1,24,04,01	23,93,60
CLOSING BALANCE .	E	1,92,23,53	58,00,27	95,38,06	77,77,52
TOTAL .		3,85,74,09	1,92,10,52	2,19,42,07	1,01,71,12

A.—Statement of the Revenue of the Central Government

[In thousands of Rupees]

Heads of Revenue	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Increase (+) De- crease(—) as compar- ed with Budget, 1940-50	Budget Estimate, 1950-51	Increase (+) De- crease(—) as compar- ed with Revised, 1940-50
PRINCIPAL HEADS OF RE- VENUE						
I.—Customs . . .	1,26,15,67	1,11,47,00	1,20,43,00	+8,96,00	1,06,54,00	—13,89,00
II.—Union Excise Duties . . .	50,62,50	69,27,00	69,19,00	—8,00	71,50,00	+2,31,00
III.—Corporation Tax . . .	62,25,86	41,81,00	40,60,00	—1,21,00	38,10,00	—2,50,00
IV.—Taxes on Income other than Corpo- ration Tax . . .	77,70,92	66,04,00	62,66,00	—3,38,00	80,90,00	+18,24,00
VI.—Opium . . .	92,40	1,17,84	1,28,20	+10,36	1,55,45	+27,25
VII.—Land Revenue . . .	14,79	13,40	72,22	+58,82	1,47,71	+75,49
VIII.—State Excise Duties . . .	1,13,24	93,19	1,25,21	+32,02	1,50,56	+25,35
IX.—Stamps . . .	1,60,68	1,57,52	1,59,92	+2,40	1,63,90	+3,98
X.—Forest . . .	63,84	81,14	80,99	—15	1,74,78	+93,79
XI.—Registration . . .	1,07	1,39	1,99	+60	3,47	+1,48
XII.—Receipts Under Motor Vehicles Acts . . .	13,98	9,66	13,05	+3,39	17,01	+3,96
XIII.—Other Taxes and Duties . . .	14,84	14,46	17,49	+3,03	39,00	+21,51
TOTAL . . .	3,21,49,88	2,93,47,60	2,98,87,07	+5,39,47	3,11,85,69	+6,68,81
IRRIGATION—						
XVII.—Works for which Capital Accounts are kept—Gross Receipts . . .		75	71	—4	2,23	+1,52
Deduct—Working Ex- penses . . .	92	85	1,22	—37	3,42	—2,20
Net Receipts . . .	17	—10	—51	—41	—1,19	—68
XVIII.—Works for which no Capital Accounts are kept . . .	53	57	55	—2	77	+22
TOTAL . . .	70	47	4	—43	—42	—46
POSTS AND TELEGRAPHS						
XIX.—Posts and Tele- graphs—Gross Re- ceipts . . .	29,51,28	33,10,00	33,65,00	+55,00	35,45,55	+1,59,55
Deduct—Working Expenses . . .	26,20,91	27,67,01	28,91,90	—1,24,89	30,08,53	—1,16,63
Net Receipts . . .	3,30,37	5,42,99	4,73,10	—69,89	5,16,02	+42,92
DEBT SERVICES—						
XX.—Interest . . .	1,60,52	1,18,62	1,32,10	+13,48	1,14,21	—17,89
Carried over . . .	3,26,41,47	3,00,09,68	3,04,92,31	+4,82,63	3,11,85,69	+6,93,3

A.—Statement of the Revenue of the Central Government—*contd.*

[In thousands of Rupees]

Heads of Revenue	Accounts 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Increase (+) Decrease (-) as com- pared with Budget 1949-50	Budget Estimate, 1950-51	Increase (+) Decrease (-) as com- pared with Revised 1949-50
Brought forward .	3,26,41,47	3,00,09,68	3,04,92,31	+4,82,63	3,11,85,69	+6,93,38
VIL ADMINISTRATION—						
XXI.—Administration of justice	6,91	7,93	8,22	+29	12,31	+4,09
XXII.—Jails and Convict Settlements	98	84	1,41	+57	1,84	+43
XXIII.—Police .	4,38	2,67	7,36	+4,69	4,54	—2,82
XXIV.—Ports and Pilots	30,62	21,53	21,77	+24	23,89	+2,12
XXV.—Lighthouses and Lightships	10,59	9,32	12,31	+2,99	11,22	—1,09
XXVI.—Education .	4,48	3,52	8,99	+5,47	16,48	+7,49
XXVII.—Medical .	6,40	3,92	8,27	+4,35	9,35	+1,08
XXVIII.—Public Health	8,70	8,00	8,22	+22	8,20	—2
XXIX.—Agriculture .	23,39	11,93	13,81	+1,88	15,27	+1,46
XXX.—Veterinary .	9,47	13,68	10,24	—3,44	12,10	+1,86
XXXI.—Co-operation	2	3	1	—2	16	+15
XXXII.—Industries & Supplies.	4,74,06	4,60,15	4,49,72	—10,43	4,82,34	+32,62
XXXIII.—Aeriation .	31,26	30,00	40,00	+10,00	43,74	+3,74
XXXIV.—Broadcasting	41,27	40,06	55,00	+14,94	91,95	+36,95
XXXV.—Miscellaneous Department	52,03	64,46	71,93	+7,47	53,08	—18,85
TOTAL .	7,04,56	6,78,04	7,17,26	+39,22	7,86,47	+69,21
CURRENCY AND MINT—						
XXXVII.—Currency	10,97,95	7,96,04	8,51,11	+55,07	8,19,51	—31,60
XXXVIII.—Mint .	1,65,70	1,73,47	1,47,98	—25,49	1,32,80	—15,18
TOTAL .	12,63,35	9,69,51	9,99,09	+29,58	9,52,31	—46,78
II. WORKS, ETC.—						
XXIX.—Civil Works	1,29,82	1,02,06	1,12,66	+10,60	1,25,60	+12,94
LI.—Receipts from Electricity Scheme	..	..	..	..	8,12	+8,12
Gross Receipts deduct—	..	..	..	..	6,92	—6,92
Working Expenses	..	..	..	..	1,20	+1,20
TOTAL .	1,29,82	1,02,06	1,12,66	+10,60	1,26,80	+14,14
Carried over .	3,47,39,20	3,17,59,29	3,23,21,32	+5,62,03	3,30,51,27	+7,29,95

A.—Statement of the Revenue of the Central Government. —(concl'd.)

[In thousands of Rupees]

Heads of Revenue	Accounts 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Increase (+) Dec- rease (—) as compar- ed with Budget 1949-50	Budget Estimate, 1950-51	Increase (+) Dec- rease (—) as compar- ed with Revised 1949-50
Brought forward .	3,47,39,20	3,17,59,29	3,23,21,32	+5,62,03	3,30,51,27	+7,29,95
MISCELLANEOUS—						
XLIV.—Receipts in aid of Superannuation	8,55	25,13	23,70	—1,43	7,39	—16,31
XLV.—Stationery and Printing	28,34	45,97	68,51	+22,54	59,18	—9,33
XLVA.—Contribution from Railways	..	..	..	..	6,37,00	+6,37,00
XLVI.—Miscellaneous	3,17,01	95,33	2,18,62	+1,23,29	1,92,72	—25,90
XLVIA.—Receipts from Road Transport Scheme	..	..	..	..	35,16	+35,16
Gross Receipts	..	..	..	..	..	..
Deduct—Working Expenses	..	..	..	..	21,52	—21,52
Net Receipts	..	..	..	..	13,64	+13,64
TOTAL	3,53,90	1,66,43	3,10,83	+1,44,40	9,09,93	+5,99,10
DEFENCE SERVICES—						
XLVII.—Defence Receipts—Effective	12,81,08	11,01,39	12,89,77	+1,88,38	11,73,46	—1,16,31
XLVIII.—Defence Receipts—Non-effective	3,65	1,28	2,26	+98	98	—1,28
TOTAL	12,84,73	11,02,67	12,92,03	+1,89,36	11,74,44	—1,17,59
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN UNION AND STATE GOVERNMENTS—						
L.—Miscellaneous Adju- stments between Union and State Governments						
EXTRAORDINARY ITEMS.						
LI.—Extraordinary Receipts	..	..	..	..	10,00	+10,00
LIIB.—Civil Defence	68	..	16	+16	..	—16
LIIC.—Pre-partition Receipts	14,36,01	..	..	..	..	..
TOTAL	14,36,69	..	16	+16	10,00	+9,84
RAILWAY REVENUES AS PER RAILWAY BUDGET	43,38,22	41,04,42	42,26,33	+1,21,91	50,89,81	+8,63,48
TOTAL REVENUE	4,21,52,74	3,71,32,81	3,81,50,67	+10,17,86	4,02,35,45	+20,84,78

B.—Statement of the Expenditure met from Revenue of the Central Government

[In thousands of Rupees]

Heads of Expenditure	Accounts 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Increase (+) De- crease (—) as com- pared with Budget, 1949-50	Budget Estimate, 1950-51	Increase (+) De- crease (—) as com- pared with Revised, 1949-50
DIRECT DEMANDS ON THE REVENUE—						
1.—Customs . . .	1,42,27	1,46,74	4,30,14	+2,83,40	2,05,50	—2,24,04
2.—Union Excise Duties. . .	2,64,20	3,45,78	3,85,26	+ 39,48	4,90,94	+1,05,68
3.—Corporation Tax . .	..	55,21	48,28	—6,93	54,12	+5,84
4.—Taxes on Income other than Corporation Tax . .	1,81,03	1,31,85	1,50,09	+18,24	2,14,36	+ 64,27
6.—Opium . . .	57,81	1,04,77	1,20,89	+16,12	1,21,02	+13
7.—Land Revenue . .	3,31	4,39	5,04	+65	34,77	+29,73
8.—State Excise Duties .	6,35	7,79	4,26	—3,53	7,28	+3,02
9.—Stamps . . .	1,30,63	1,09,50	1,32,46	+22,96	1,18,77	—13,69
10.—Forest . . .	68,48	92,94	85,18	—7,76	1,26,18	+41,00
11.—Registration . .	32	23	29	+6	53	+24
12.—Charges on account of Motor Vehicles Acts. . .	6,96	6,82	6,80	—2	6,85	+5
13.—Other Taxes and Duties . . .	18	15	32	+17	28	—4
TOTAL . . .	8,62,14	10,06,17	13,09,01	+3,62,84	13,80,60	+11,59
REVENUE ACCOUNT OF IRRIGATION WORKS—						
17.—Interest on Works for which Capital Ac- counts are kept . .	91	91	91	..	91	..
18.—Other Revenue Ex- penditure . . .	4,16	8,09	7,92	—17	9,20	+1,28
TOTAL . . .	5,07	9,00	8,83	—17	10,11	+1,28
CAPITAL ACCOUNTS OF IRRIGATION, ETC., WORKS MET FROM REVENUE—						
19.—Construction of Ir- rigation Works finan- ced from ordinary Revenues . . .	58	3,21	1,61	—1,60	12,88	+11,27
POSTS AND TELEGRAPHS REVENUE ACCOUNT—						
20.—Posts and Tele- graphs— Interest on Debt . .	93,94	95,56	95,67	+11	1,12,46	+16,79
POSTS AND TELEGRAPHS CAPITAL ACCOUNT MET FROM REVENUE—						
21.—Capital Outlay on Posts and Tele- graphs . . .	..	..	..	..	..	..
Carried over . . .	9,61,73	11,13,94	14,75,12	+3,61,18	15,16,05	+40,93

B.—Statement of the Expenditure met from Revenue of the Central Government
—contd.

[In thousands of Rupees]

Heads of Expenditure	Accounts 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Increase (+) De- crease(—) as com- pared with Revised, 1949-50	Budget Estimate, 1950-51	Increase (+) De- crease(—) as com- pared with Budget, 1949-50
Brought forward	9,61,73	11,13,94	14,75,12	+3,61,18	15,16,05	+40,93
DEBT SERVICES—						
22.—Interest on Debt and other Obligations.	63,02,34	63,32,74	63,42,56	+0,82	65,17,79	+1,75,23
Deduct—Interest trans- ferred to—						
Railways	22,35,81	22,88,54	23,15,38	—26,84	25,47,98	—2,32,60
Irrigation	91	91	91	..	91	..
Posts and Telegraphs	94,60	95,66	96,05	—39	1,12,52	—16,47
State Governments	1,97,64	2,81,60	3,03,37	—21,77	4,55,30	—1,51,93
Commuted Value of Pensions	4,43	10,24	14,36	—4,12	17,74	—3,38
Other heads	16,42	2,26,45	2,31,30	—4,85	2,33,27	—1,97
TOTAL TRANSFERS	25,49,31	29,03,40	29,01,37	—57,97	33,67,72	—4,06,35
NET	37,52,53	34,29,34	33,81,19	—48,15	31,50,07	—2,31,12
23.—Appropriation for Reduction or Avoid- ance of Debt	5,00,00	5,00,00	5,00,00	..	5,00,00	..
TOTAL	42,52,53	39,29,34	38,81,19	—48,15	36,50,07	—2,31,12
CIVIL ADMINISTRATION—						
25.—General Adminis- tration.	7,39,83	7,78,38	8,95,17	+1,16,79	9,72,30	+77,13
26.—Audit	2,26,64	2,34,76	2,60,96	+ 26,20	3,86,84	+1,25,88
27.—Administration of Justice.	24,46	19,10	27,18	+8,08	33,65	+6,47
28.—Jails and Convict Settlements	10,76	7,42	11,00	+3,58	15,40	+4,40
29.—Police	1,69,14	1,48,99	2,01,38	+52,39	2,32,27	+30,89
30.—Ports and Pilotage	58,08	62,99	72,17	+9,18	81,52	+9,35
31.—Lighthouses and Lightships	10,09	9,32	12,31	+2,99	11,22	—1,09
32.—Ecclesiastical	4,71	18	23	+5	1	—22
34.—Tribal Areas	99,58	1,10,00	1,18,31	+8,31	1,30,41	+12,10
35.—External Affairs	2,85,75	2,59,40	3,10,99	+51,59	3,39,99	+29,00
37.—Scientific Depart- ments	2,85,23	5,09,16	4,47,60	—61,56	5,18,82	+71,02
37.—Education	1,44,08	1,94,59	1,70,33	—24,28	2,82,54	+1,12,21
38.—Medical	83,76	1,12,14	1,00,72	—11,42	1,37,49	+36,77
39.—Public Health	56,15	78,37	74,51	—3,86	78,65	+4,14
40.—Agriculture	1,87,47	1,12,20	1,56,41	+44,21	2,02,12	+45,71
40A.—Rural Develop- ment	..	..	..	..	1,96	+1,96
41.—Veterinary	36,75	32,37	30,77	—1,60	34,17	+3,40
42.—Co-operation	1,56	1,19	1,35	+16	2,46	+1,11
43.—Industries and Sup- plies	6,19,89	6,88,23	5,44,84	—1,43,39	7,52,61	+2,07,79
44.—Aviation	1,87,96	2,53,00	2,32,13	—20,87	3,20,03	+87,90
45.—Broadcasting	1,30,73	1,82,32	1,68,00	—14,32	2,04,75	+36,75
47.—Miscellaneous De- partments	1,93,57	2,56,11	2,52,47	—3,64	2,66,50	+14,03
TOTAL	35,56,19	40,50,22	40,88,83	+38,61	50,05,51	+9,16,68
Carried over	87,70,45	90,93,50	94,45,14	+3,51,64	1,01,71,63	+7,26,49

B.—Statement of the Expenditure met from Revenue of the Central Government—*contd.*

[In thousands of Rupees.]

Heads of Expenditure	Accounts 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Increase (+) De- crease(—) as com- pared with Budget, 1949-50	Budget Estimate, 1950-51	Increase (+) De- crease(—) as com- pared with Revised, 1949-50
Brought forward .	87,70,45	90,93,50	94,45,14	+ 3,51,04	1,01,71,63	+ 7,26,49
CURRENCY AND MINT—						
48.—Currency .	92,16	94,42	1,40,15	+ 45,73	88,08	—52,07
49.—Mint .	1,20,70	1,28,47	1,02,98	—25,49	87,80	—15,18
TOTAL .	2,12,86	2,22,89	2,43,13	+ 20,24	1,75,88	—67,25
CIVIL WORKS, ETC.—						
50.—Civil Works .	6,61,32	7,31,46	8,13,33	+ 81,87	9,96,41	+ 1,83,08
53.—Capital outlay on Electricity Scheme.	..	..	..	..	80	+ 80
TOTAL .	6,61,32	7,31,46	8,13,33	+ 81,87	9,97,21	+ 1,83,88
MISCELLANEOUS—						
54.—Famine .	8	..	..	..	..	..
54.A.—Territorial and Political Pensions.	21,12	22,72	22,75	+ 3	4,74,69	+ 4,51,94
55.—Superannuation Allowances and Pensions .	2,28,96	2,45,34	2,45,47	+ 13	2,70,44	+ 24,97
56.—Stationery and Printing .	2,32,27	1,89,20	2,16,31	+ 27,11	1,74,14	—42,17
57.—Miscellaneous .	52,07,02	46,04,91	45,87,71	—17,20	29,50,49	—16,37,22
TOTAL .	56,89,45	50,62,17	50,72,24	+ 10,07	38,69,76	—12,02,48
DEFENCE SERVICES—						
58.—Defence Services—						
Effective .	1,46,63,22	1,54,97,96	1,68,94,20	+ 13,96,24	1,64,72,38	—4,21,82
59.—Defence Services—						
Non-Effective .	12,26,30	13,41,33	14,03,95	+ 62,62	15,03,54	+ 99,59
TOTAL .	1,58,89,52	1,68,39,29	1,82,98,15	+ 14,58,86	1,79,75,92	—3,22,23
Carried over .	3,12,23,60	3,19,49,31	3,38,71,09	+ 19,22,68	3,31,90,40	—6,81,59

B.—Statement of the Expenditure met from Revenue of the Central Government—conold.

[In thousands of Rupees.]

Heads of Expenditure	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Increase (+) De- crease(—) as com- pared with Budget, 1949-50	Budget Estimate, 1950-51	Increase (+) De- crease(—) as com- pared with Revised, 1949-50
Brought forward	3,12,23,60	3,19,49,31	3,38,71,99	+ 19,22,68	3,31,90,40	+ 6,81,59
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN UNION AND STATE GOVERNMENTS						
61.—Grants-in-aid to States	2,95,00	2,95,00	2,95,00	..	15,40,00	+ 12,45,00
62.—Miscellaneous Adjustments between Union and State Governments	90	62	1,00	+ 38	1,01	+ 1
TOTAL	2,95,90	2,95,62	2,96,00	+ 38	15,41,01	+ 12,45,01
EXTRAORDINARY ITEMS—						
63.—Extraordinary Charges . . . . .	..	..	..	..	..	..
63. A.—Expenditure connected with Post-War Planning and Development	2,59,85	2,04,33	1,68,01	—36,32	1,42,19	—25,82
64. B.—Civil Defence	2,17	1,74	1,70	—4	1,37	—33
64 C.—Pre-partition Payments	16,83,09	10,00,00	6,60,34	—3,39,66	2,00,00	—4,60,34
TOTAL	19,45,11	12,06,07	8,30,05	—3,76,02	3,43,56	—4,86,49
RAILWAY EXPENDITURE AS PER RAILWAY BUDGET	36,04,22	36,32,47	35,26,33	—1,06,14	50,89,81	+ 15,63,48
TOTAL—EXPENDITURE MET FROM REVENUE	3,70,68,83	3,70,83,47	3,85,24,37	+ 14,40,90	4,01,64,78	+ 16,40,41

C.—Statement of the Capital Receipts of the Central Government

[In thousands of Rupees.]

RECEIPTS	Accounts 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
CAPITAL ACCOUNTS NOT MET FROM REVENUE.				
LIV.—Sale proceeds of American and Lease Lend surpluses . . . . .	..	..	30,00	70,00
PUBLIC DEBT—				
<i>A.—Debt raised in India—</i>				
I.— PERMANENT DEBT—				
3½ per cent Loan 1954-59	2,39			
3 per cent. First Development Loan 1970-75	55,01,96	85,00,00	40,44,55	75,00,00
3 Do. 2nd Victory Loan, 1959- 61				
3 Do. Conversion Loan of 1946				
2½ Do. Loan, 1976				
2½ Do. Loan, 1962				
2½ Do. Loan, 1961				
2½ Do. Loan, 1954				
2½ Do. Loan, 1955				
TOTAL	55,04,35	85,00,00	40,44,55	75,00,00
II.—FLOATING DEBT—				
Treasury Bills	11,63,85,50	14,89,29,00	14,27,10,00	13,87,36,00
Treasury Deposit Receipts	3,87,75	11,55,00	13,67,50	16,25,00
Securities issued to the International Monetary Fund and International Bank for Reconstruction and Development . . . . .	..	..	79,02,20	..
Other Floating Loans . . . . .	..	..	..	..
TOTAL	11,67,73,25	15,00,84,00	15,19,79,70	14,03,61,00
<i>B.—Debt raised in England—</i>				
Permanent Debt . . . . .	..	..	..	..
TOTAL . . . . .	..	..	..	..
C.—Other Debt . . . . .	..	..	16,76,95	10,36,25
UNFUNDED DEBT—				
Deposits of Service Funds	4,41	18,78	19,07	18,23
Post Office Savings Bank Deposits	85,66,62	87,70,90	87,82,00	89,20,00
Defence Savings Bank Deposits	19	..	..	..
Post Office Cash Certificates . . . . .	..	..	..	..
Defence Savings Certificates . . . . .	..	..	..	..
National Savings Certificates	22,68,86	25,00,00	24,11,00	23,95,40
State Provident Funds	10,46,07	10,78,56	14,65,29	17,84,89
Other Accounts	1,25,64	1,10,06	18,31	17,52
TOTAL	1,20,11,59	1,24,78,30	1,26,95,67	1,31,36,04
Carried over	13,42,89,19	17,10,62,30	17,04,26,87	16,21,03,29

C.—Statement of the Capital Receipts of the Central Government—contd.

[In thousands of Rupees.]

RECEIPTS	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
Brought forward . . .	13,42,89,19	17,10,62,30	17,04,26,87	16,21,03,29
DEPOSITS AND ADVANCES—				
Depreciation and other Reserve Funds—				
(a) <i>Interest-bearing—</i>				
Railway Depreciation and Reserve Funds as per Railway Budget . . .	23,13,77	16,19,33	15,60,58	22,61,35
Railway Development Fund as per Railway Budget . . .	1,27,24	40,33	43,13	10,52,81
P. & T. Renewals Reserve Fund	71,03	71,03	71,03	71,03
Telephone Development Fund . . . . .	..	..	1,25,00	75,00
Other Reserve Funds	7,93	10,33	11,58	14,43
(b) <i>Non-interest bearing—</i>				
Defence Reserve Fund . . . . .	..	..	..	..
Other Reserve Funds	11,07	10,81	7,77	7,80
Appropriation for Reduction or Avoidance of Debt—				
Sinking Funds	5,00,00	5,00,00	5,00,00	5,00,00
Other Appropriations	5,00,00	5,00,00	5,00,00	5,00,00
Other deposits and Advances—				
(a) <i>Interest bearing—</i>				
Optional Deposits of Excess Profits Tax under the Indian Finance Act, 1942	68,84	..	..	..
Compulsory Deposits of Excess Profits Tax under Ordinance No. XVI of 1943	3,27,52	3,25,00	3,20,00	2,60,00
Anticipatory Deposits made after provisional assessment of Excess Profits Tax	4,08	4,00	15,00	..
Deposits towards payment of Excess Profits Tax	64,31	2,00	..	50,00
Deposits towards payment of Income Tax	3,70,37	26,00	1,40,00	..
Advance payment of Tax under Section 18-A of the Income-Tax Act	49,47,85	26,50,00	30,00,00	14,00,00
Village Collective Savings Accounts	2,66	..	1,60	..
Deposits of Trusts for Indian Princes . . . . .	..	..	6,37,43	5,70
Carried over	88,16,67	52,58,83	64,33,12	56,98,12
Carried over	13,42,89,19	17,10,62,30	17,04,26,87	16,21,03,29

C.—Statement of the Capital Receipts of the Central Government—contd.

[In thousands of Rupees.]

RECEIPTS	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
Brought forward . . .	13,42,89,10	17,10,62,30	17,04,26,87	16,21,03,29
Brought forward . . .	88,16,67	52,58,83	64,33,12	56,98,12
(b) Non-interest-bearing—				
Silver Redemption Reserve . . .	..	20,00	10,00	20,00
Central Road Fund . . .	2,67,50	2,20,00	2,20,00	2,90,00
Civil Aviation Fund . . .	3,00	3,00	3,00	..
Fund for Development of Civil Aviation . . .	..	..	..	..
Fund for Economic Develop- ment and Improvement of Rural Areas . . .	..	..	..	..
Fund for Development of Broadcasting . . .	..	..	..	..
Fund for the Benefit of Cotton-growers . . .	24,54	..	..	..
Cotton Textiles Fund . . .	4,88	..	..	..
Cotton Textiles Equalisation Fund . . .	2,41	..	5	..
Sugar (Temporary) Excise Fund. . . . .	..	..	..	..
Reserve Fund for Protection of Sugar Industry . . .	81,83	..	46,44	..
Fund for Relief of Ground-nut Cultivators . . .	..	..	..	..
Special Development Fund . . .	..	..	1,00	5,00
Coal Mines Labour Housing and General Welfare Fund . . .	76,77	83,00	81,66	83,20
Mica Mines Labour Welfare Fund	11,80	15,00	15,00	15,00
Coal Production Fund . . .	..	..	..	..
P.O. Certificate Bonus Fund . . .	1,90,04	1,67,40	2,21,05	2,62,04
Deposits of Local Funds . . .	1,79,41	3,21,94	2,98,91	2,78,15
Civil Deposits . . .	90,21,02	85,00,21	1,02,06,17	1,00,61,06
Other Deposits . . .	40,15,61	32,39,70	37,73,20	36,40,46
Carried over . . .	2,26,95,48	1,78,29,08	2,13,09,60	2,03,53,03
Carried over . . .	13,42,89,19	17,10,62,30	17,04,26,87	16,21,03,29

C.—Statement of the Capital of the Central Government—concl'd.

[In thousands of Rupees.]

RECEIPTS	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
Brought forward .	13,42,89,19	17,10,62,30	17,04,26,87	16,21,03,29
Brought forward . . .	2,26,95,48	1,78,29,08	2,13,09,60	2,03,53,03
Account of payment in respect of provisional assessment of Excess Profits Tax . . .	63,18	15,00	50,00	..
Deposit account of refundable Excess Profits Tax . . .	2,12,14	72,00	1,32,00	1,20,00
Deposit account of refundable Central Income-tax Surcharge . .	..	..	..	..
Deposit account of interest on Excess Profits Tax Deposits . .	38,41	21,00	25,00	25,00
Deferred Pay of Indian Troops . .	..	1,10,00	1,22,50	1,02,00
Post War Reconstruction Fund Other Accounts . . .	11,15,65	5,22,13	12,68,09	4,12,92
Value of One-rupee Notes issued . . .	5,00,00	5,00,00	5,00,00	5,00,00
Purchases and Sales of Silver (net) . . .	..	1,00	65	80
Sales of lease-lend Silver (net) . . .	..	..	..	..
Cash Balance Investment Account (net) . . .	21,21,85	6,00,00	..	10,00,00
Profit from circulation of nickel bronze and copper coins (net) . .	..	1,05,60	..	..
Discount Sinking Fund . . .	1,18,02	1,18,09	1,18,10	99,80
Bonus on Loans . . .	..	..	..	..
Miscellaneous . . .	1,58,73	..	..	..
TOTAL . . .	2,70,23,46	1,98,93,90	2,35,25,94	2,26,13,55
Loans and Advances by the Central Government—				
Advances to State Governments . .	5,37,44	4,92,32	14,66,26	13,84,55
Other Loans and Advances . . .	5,95,78	1,08,56	3,26,88	1,10,50
TOTAL CAPITAL RECEIPTS . .	10,24,45,87	19,15,57,08	19,57,45,45	18,62,11,80

D—Statement of the Capital Disbursements of the Central Government—*contd.*

[In thousands of Rupees.]

	For details <i>vide</i> State- ment	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
CAPITAL ACCOUNTS NOT MET					
FROM REVENUE—					
Railway Capital (as shown in Railway Budget)	D	34,39,53	28,48,45	20,83,22	19,48,79
Posts & Telegraphs	"	3,72,46	3,81,91	3,81,74	5,64,10
Forest	"	19,18	34,95	28,93	20,00
Security Printing Press	"	10,63	28,82	22,65	12,56
Irrigation	"	27,41	3,22,62	74,60	50,00
Agricultural Improvement and Research.	"	28,15	18,50	18,50	7,00
Industrial Development	"	7,33,05	13,14,62	9,55,00	9,63,00
Civil Aviation	"	1,39,16	2,92,00	2,00,00	1,49,98
Broadcasting	"	32,61	96,00	68,50	80,00
Ports	"	11,22	14,65	14,65	1,10,60
Currency	"	5,92,77	4,16	79,15,85	1,84
Mint	"	56,21	87,95	61,03	49,60
Initial Expenditure on New Capital at Delhi	"	95,52	1,50,79	1,94,51	1,75,70
Multipurpose River Schemes	"	69,27	..	1,31,00	1,60,00
Civil Works	"	3,70,18	7,30,62	6,05,14	7,08,74
Road Transport Scheme . . . . .	"	..	..	..	2,25
Payments of Commuted value of Pensions.	"	1,95	23	1,16,94	42,75
Capital Outlay on Sterling Pensions.	"	2,14,54,53	—7,41,79	—7,41,79	—7,36,59
Payments to Retrenched Personnel.	"	29	—78	49	—1,27
Defence Capital Outlay	"	1,32,68,89	3,20,00	2,40,00	2,15,00
Schemes of State Trading	"	—15,21,47	7,89,60	6,32,86	7,37,22
Grants to State Govern- ments for Development	"	14,75,57	26,81,00	24,11,70	9,59,20
Payments to Pakistan for Unique Institutions	"	2,47,26	92,02	..	..
TOTAL		4,08,99,37	94,62,32	1,54,05,52	62,00,47
PUBLIC DEBT—					
A.—Debt raised in India					
1 PERMANENT DEBT—					
5½ per cent. War Bonds					
5 per cent. Loans					
4 per cent. Loan, 1948-53					
4 per cent. Bonds, 1943					
3½ per cent. Loans					
3 per cent. Loan, 1949-52					
3 per cent. Bonds, 1941					
Other 3 per cent. Loans					
2½ per cent. Bonds, 1950					
2½ per cent. Loan, 1948-52					
Three year Interest- free Defence Bonds.					
Five-year Interest-free Prize Bonds, 1949					
TOTAL		96,65,15	68,85,00	65,67,00	43,02,60
Carried over		5,05,64,52	1,63,47,32	2,19,72,52	1,05,03,07

D.—Statement of the Capital Disbursements of the Central Government—contd.

[In thousands of Rupees.]

DISBURSEMENTS	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
Brought forward . . .	5,05,64,52	1,63,47,32	2,19,72,52	1,05,03,07
II—FLOATING DEBT—				
Treasury Bills . . .	9,12,07,25	14,89,29,00	14,28,48,00	13,87,36,00
Treasury Deposit Receipts . . .	..	6,55,00	5,17,50	15,50,00
Other Floating Loans . . .	..	..	..	..
TOTAL . . .	9,12,07,25	14,95,84,00	14,33,65,50	14,02,86,00
B.—Debt raised in England—				
PERMANENT DEBT—				
India 5 per cent. Stock, 1932 . . .	2,72,88	54,40	56,35	1,40,88
India 5 per cent. Stock 1942-47 . . .				
India 4½ per cent. Stock, 1950-55 . . .				
India 4½ per cent. Stock, 1958-68 . . .				
India 4 per cent. Stock, 1948-53 . . .				
India 3½ per cent. Stock, 1954-59 . . .				
India 3½ per cent. Stock, 1931 . . .				
India 3 per cent. Stock, 1949-52 . . .				
India 3 per cent. Stock, 1948 . . .	3,20,58	2,24,19	2,24,19	2,33,30
India 2½ per cent. Stock . . .				
Railway Debenture Stocks . . .				
State Railway Annuities . . .				
TOTAL . . .	5,93,46	2,78,59	2,80,54	3,74,18
C.—Other Debt. . . . .	..	..	..	84,25
UNFUNDED DEBT—				
Special Loans	12	16	12	12
Deposits of Service Funds . . .	7,90	28,64	27,61	27,07
Post Office Savings Bank Deposits, . . .	66,88,08	63,00,00	72,92,00	71,00,00
Defence Savings Bank Deposits . . .	91,50	80,00	43,00	30,00
Post Office Cash Certificates . . .	4,42,32	4,40,00	3,95,00	4,85,00
Defence Savings Certificates . . .	35,28	35,00	27,50	70,00
National Savings Certificates . . .	6,87,52	6,60,00	8,41,00	8,45,40
State Provident Funds . . .	9,12,08	8,91,35	10,71,98	11,02,45
Other Accounts.	1,28,49	1,08,32	26,17	18,77
TOTAL . . .	88,93,27	85,43,47	97,24,28	96,78,81
Carried over . . .	15,12,58,50	17,47,53,38	17,53,42,84	16,08,26,31

D.—Statement of the Capital Disbursements of the Central Government—*contd.*

[In thousands of Rupees]

DISBURSEMENTS	Accounts 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
Brought forward	15,12,58,50	17,47,53,38	17,53,42,84	16,09,26,31
DEPOSITS AND ADVANCES—				
Depreciation and Other Reserve Funds—				
(a) <i>Interest bearing—</i>				
Railway Depreciation and Reserve Funds as per Railway Budget	17,32,70	33,85,90	19,75,52	20,23,71
Railway Development Fund as per Railway Budget	2,32,58	—1,20,43	—30,89	6,00,00
P. & T. Renewals Reserve Fund	50,44	41,42	46,19	82,30
Other Reserve Funds	1,02	11,98	5,49	13,69
Telephone Development Fund . . . . .	..	..	50,00	75,00
(b) <i>Non-interest bearing—</i>				
Defence Reserve Funds . . . . .	..	..	..	..
Other Reserve Funds	1,12	6,70	4,37	4,69
Appropriation for Reduction or Avoidance of Debt—				
Sinking Funds . . . . .	..	..	..	..
Other Deposits and Advances—				
(a) <i>Interest-bearing—</i>				
Optional Deposits of Excess Profits Tax under the Indian Finance Act, 1942	1,63,93	..	..	..
Compulsory Deposits of Excess Profits Tax under Ordinance No. XVI of 1943	8,87,10	3,40,00	2,75,00	3,35,00
Anticipatory Deposits made after provisional assessment of Excess Profits Tax	1,71,75	1,50,00	5,00,00	3,00,00
Deposits towards payment of Excess Profits Tax	84,78	13,00	6,00	1,00
Deposits towards payment of Income Tax	2,98,29	1,00,00	2,00,00	1,00,00
Advance payment of Tax under Section 18A of the Income Tax Act	45,85,39	55,00,00	45,00,00	50,00,00
Village Collective Savings Accounts . . . . .	..	..	93,08	..
Deposits of Trusts for Indian Princes . . . . .	..	..	7,00	21,00
(b) <i>Non-interest bearing—</i>				
Silver Redemption Reserve . . . . .	..	20,00	10,00	20,00
Central Road Fund	1,78,78	1,09,00	1,58,00	2,79,00
Civil Aviation Fund . . . . .	..	2,42	4,74	1,33
Fund for Development of Civil Aviation . . . . .	..	..	..	..
Carried over	83,87,88	95,59,99	78,04,48	85,56,72
Carried over	15,12,58,50	17,47,53,38	17,53,42,84	16,09,26,31

D.—Statement of the Capital Disbursement of the Central Government—*conold.*

[In thousands of Rupees.]

DISBURSEMENTS	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
Brought forward	15,12,58,50	17,47,53,38	17,53,42,84	16,09,26,31
Brought forward	83,87,88	95,59,99	78,04,48	88,56,72
Fund for Economic Development and Improvement of Rural Areas . . . . .	..	25	..	..
Fund for Development of Broad- casting . . . . .	..	..	..	..
Fund for the Benefit of Cotton growers	34,15	2,80	29,00	50,00
Cotton Textiles Fund	10	..	13	17,37
Cotton Textiles Equalisation Fund	1,91	..	1	..
Sugar (Temporary) Excise Fund	26,47	14,59	11,97	12,93
Reserve Fund for Protection of Sugar Industry	1,76,57	1,51,00	67	145,77
Fund for Relief of Groundnut Cultivators . . . . .	..	4,14	18	3,43
Special Development Fund . . . . .	..	..	19	2,98
Coal Mines Labour Housing and General Welfare Fund	53,10	1,63,59	1,26,03	1,60,00
Mica Mines Labour Welfare Fund	1,17	5,00	5,00	15,00
Coal Production Fund	18	16	7	9
Fund for Development of Hand- loom Weaving Industry . . . . .	..	..	1,00	1,00
P. O. Certificate Bonus Fund . . . . .	..	..	..	43,52
Deposits of Local Funds	1,64,61	3,14,15	3,07,14	2,80,47
Civil Deposits	85,57,45	84,60,54	98,53,28	96,12,36
Other Deposits	36,65,17	31,71,67	37,50,18	37,27,34
Account of payment in respect of provisional assessment of Ex- cess Profits Tax	12,21,71	5,00,00	6,50,00	1,25,00
Deposit account of refundable Excess Profits Tax	32,26	..	1,25,00	1,25,00
Deposit account of refundable Central Income-Tax Surcharge	8,51	..	..	..
Deposit account of interest on Excess Profits Tax Deposits	4,06	5,00	10,00	12,00
Deferred Pay of Indian Troops . . . . .	..	90,00	45,00	1,00,00
Post War Reconstruction Fund . . . . .	..	97,00	55,75	10,97
Other Accounts	12,31,01	1,03,33	13,53,45	1,19,19
Value of One-rupee Notes issued . . . . .	..	..	..	..
Purchases and Sales of Silver (net) Sales of lease-lend Silver (net)	82,64	..	..	..
Cash Balance Investment Account (net) . . . . .	..	..	6,32,08	..
Profit from circulation of nickel, bronze and copper coins (net)	1,25,65	..	70,99	38,13
Discount Sinking Fund	22,93	..	5,28	..
Bonus on Loans	6	25	12	8
Fund for UNRRA	13	..	..	..
Miscellaneous	1,38,82	..	..	..
TOTAL	2,39,36,54	2,26,43,46	2,48,37,02	2,33,59,35
Loans and Advances by the Central Government—				
Advances to State Governments	31,37,03	58,25,00	52,54,50	34,80,75
Other Loans and Advances	8,61,92	17,45,49	23,41,40	8,39,08
TOTAL CAPITAL DISBURSEMENTS	17,91,93,99	20,49,67,33	20,77,75,76	18,86,05,49

E.—Statement of the Receipts of the Central Government

[In thousands of Rupees.]

RECEIPTS	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
Revenue (from Statement A)	4,21,52,74	3,71,32,81	3,81,50,67	4,02,35,45
Capital Receipts from (State- ment C)	10,24,45,87	19,15,57,08	19,57,45,45	18,62,11,89
MISCELLANEOUS DEPOSITS AND ADVANCES—				
Accounts with the Government of Burma	17,71	39,00	99,00	76,50
Accounts with the Reserve Bank of India	4,52	53,00	55,91	51,04
Other Advances	25,15,09	44,01,76	83,96,90	76,33,96
Suspense Accounts (net)	52,82,17	26,86,76	26,03,69	2,00,12
Cheques and Bills (net)	2,86,46	52,67		1,48,69
Departmental and Similar Ac- counts (net) . . . . .	..	5,03		
Miscellaneous . . . . .	..	1,99,54	2,56,30	2,06,36
TOTAL	81,05,95	74,37,85	1,14,11,80	83,16,67
REMITTANCES—				
I.—REMITTANCES WITHIN INDIA—				
Inland Money Orders	1,66,72,75	1,60,00,00	1,80,00,00	1,80,00,00
Other Remittances	3,72,01	3,23,00	4,84,27	5,22,16
Accounts between Civil and other Departments—				
Exchange Accounts between Civil and Posts and Tele- graphs	15,89,81	30,85,04	17,04,14	18,62,91
Exchange Accounts between Civil and Defence Services	2,18,01,38	1,33,91,75	1,45,67,99	1,45,44,24
II.—REMITTANCES BETWEEN ENG- LAND AND INDIA—				
Remittance Account between England and India—				
Purchases and Sales of Silver Other Transactions	1,79,79,31	1,79,76,27	1,86,29,65	1,60,74,89
TOTAL	5,84,15,26	5,07,76,06	5,33,85,45	5,10,04,20
TRANSFER OF CASH BETWEEN ENG- LAND AND INDIA—				
Remittances through the Reserve Bank	1,63,33,33	1,85,21,59	1,83,85,33	1,61,26,54
RESERVE BANK DEPOSITS : RAILWAYS . . . . .	..	—36,00,43	—14,11,09	—9,38,19
TOTAL RECEIPTS	28,74,53,15	30,18,24,96	31,56,67,61	30,09,56,86
Opening Balance	2,73,90,49	1,62,99,31	1,92,23,53	95,38,06
GRAND TOTAL	31,48,43,64	31,81,24,27	33,48,91,14	31,04,94,92

E.—Statement of the Disbursements of the Central Government

[In thousands of Rupees]

DISBURSEMENTS	Accounts 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
Expenditure met from Revenue (from Statement B)	3,70,88,83	3,70,83,47	3,85,24,37	4,01,64,78
Capital Disbursements (from Statement D)	17,91,93,99	20,49,67,33	20,77,75,76	18,86,05,49
MISCELLANEOUS DEPOSITS AND ADVANCES—				
Accounts with the Government of Burma . . . . .	..	39,00	92,00	95,50
Accounts with the Reserve Bank	11,50	46,22	52,99	47,10
Other Advances	18,35,36	43,31,21	83,38,46	74,73,60
Suspense Accounts (net) . . . . .	..	..	..	..
Cheques and Bills (net) . . . . .	..	..	17,27	..
Departmental and Similar Accounts (net)	1,57,24	..	28,01	31,55
Miscellaneous	2,16	1,99,55	2,57,86	2,06,53
TOTAL	20,06,26	46,15,98	87,86,59	78,54,28
REMITTANCES—				
I.—REMITTANCES WITHIN INDIA—				
Inland Money Orders	1,68,45,81	1,59,50,00	1,79,50,00	1,79,50,00
Other Remittances	12,99,00	3,33,00	5,34,27	4,72,16
Accounts between Civil and other Departments—				
Exchange Accounts between Civil and Posts and Tele- graphs	18,16,76	30,85,04	17,04,14	18,62,91
Exchange Accounts between Civil and Defence Services	2,18,01,38	1,33,91,75	1,45,67,39	1,45,44,24
II.—REMITTANCES BETWEEN ENG- LAND AND INDIA—				
Remittance Accounts between England and India—				
Purchases and sales of Silver	1,90,45,65	1,79,76,27	1,86,29,65	1,60,74,89
Other Transactions . . . . .	..	..	..	..
TOTAL	6,08,08,60	5,07,36,06	5,33,85,45	5,09,04,20
TRANSFER OF CASH BETWEEN ENGLAND AND INDIA—				
Remittances through the Reserve Bank	1,65,42,43	1,85,21,59	1,82,92,00	1,61,26,84
RESERVE BANK DEPOSITS :				
RAILWAYS . . . . .	..	—36,00,43	—14,11,09	—9,38,19
TOTAL DISBURSEMENTS	29,56,20,11	31,23,24,00	32,53,53,08	30,27,17,40
Closing Balance	1,92,23,53	58,00,27	95,38,00	77,77,52
GRAND TOTAL	31,48,43,64	31,81,24,27	33,48,91,14	31,04,94,92

BUDGET

of the

Railway Revenue and Expenditure of the Central Government

For 1950-51

(As finally adopted)

MINISTRY OF RAILWAYS,
New Delhi, the 8th May 1950

} A. K. CHANDA,
Financial Commissioner of Railways.

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1.—Statement of the Revenue of the Central Government from Railways

(In thousands of Rupees)

HEADS OF REVENUE	Accounts, 1948-49	Budget Estimate, 1949-50	Revised, 1949-50	Increase(+) or Decrease(—) as compared with Budget, 1949-50	Budget, 1950-51
	Rs.	Rs.	Rs.	Rs.	Rs.
XV.—Indian Government Railways—					
Gross receipts—					
Passenger traffic earnings—					
Upper	13,65,92	13,66,62	13,03,62	—63,00	14,53,34
Thrd	70,84,33	71,42,08	71,46,38	+4,30	75,04,03
Other coaching traffic earnings	18,65,45	18,12,47	16,00,00	—2,12,47	15,18,77
Goods traffic earnings	1,08,29,63	1,03,39,74	1,23,60,00	+20,20,26	1,25,46,28
Sundry other earnings	4,08,69	3,04,09	3,15,00	+10,91	3,36,08
TOTAL EARNINGS	2,16,03,92	2,09,65,00	2,27,25,00	+17,60,00	2,33,58,50
Suspense	—1,93,40	35,00	—2,10,00	—2,45,00	—1,08,50
Gross receipts of Indian Government Railways	(a)2,13,10,52	(b)2,10,00,00	(c)2,25,15,00	+15,15,00	(d)2,32,50,00
Deduct—					
Working expenses of Indian Government Railways	1,71,70,31	1,70,50,68	1,84,58,23	+14,07,55	1,81,58,83
Payments to worked lines—					
(i) Net earnings	1,62,26	1,61,31	2,01,59	+40,28	32,90
(ii) Rebate etc.	13	8	..	—8	..
Net receipts	39,77,82	37,87,93	38,55,18	+67,25	50,58,27
XVI.—Subsidised Companies—					
Government share of surplus profits, etc.	3,38	4,64	5,20	+56	4,42
XVI-A.—Railway Miscellaneous Receipts—					
Interest on Railway Depreciation Reserve Fund balances	3,15,53	2,65,88	3,18,29	+52,41	..
Interest on Railway Reserve Fund balances	20,62	19,99	21,02	+1,03	..
Dividend on investments in branch lines and other miscellaneous receipts	20,87	25,98	26,64	+66	27,12
XVI-B.—Transfer from Railway Reserve Fund	..	..	..	..	..
TOTAL RECEIPTS	43,38,22	41,04,43	42,26,33	+1,21,91	50,89,81

(a) Includes 4,42,04 earnings of worked lines.

(b) " 4,15,25 " "

(c) " 5,00,44 " "

(d) " 83,03 " "

2.—Statement of the Expenditure on Railways met from the Revenues of the Central Government

(In thousands of rupees.)

HEADS OF EXPENDITURE	Accounts, 1948-49	Budget Estimate, 1949-50	Revised, 1949-50	Increase(+) Decrease(—) as compared with Budget, 1949-50	Budget, 1950-51
	Rs.	Rs.	Rs.	Rs.	Rs.
15. Indian Government Railways—					
Interest—					
On Government capital-at-charge	22,35,50	22,88,31	23,15,01	+ 26,70	..
On capital contributed by Indian States and Companies . . . . .	..	..	..	..	..
TOTAL INTEREST	22,35,50	22,88,31	23,15,01	+ 26,70	..
15. (C) Subsidised Companies—					
Land	1	1	2	+ 1	1,29
Subsidy	1,84	6,00	7,98	+ 1,98	4,50
15. (D) Miscellaneous Railway expenditure	1,02,70	1,01,04	1,45,67	+ 44,63	1,23,42
15.1. Open Line Works—Revenue . . . . .	..	7,65,16	6,55,33	—1,09,83	3,74,97
Payments to General Revenues	7,34,00	4,71,95	7,00,00	+ 2,28,05	..
15. (F) Transfers to Railway Revenue Reserve Fund . . . . .	..	..	..	..	2,00,65
15. (H) Transfers to Railway Development Fund	83,62	..	..	..	10,00,00
15. (J) Transfer to Railway Depreciation Reserve Fund	11,80,55	4,71,95	4,02,32	—69,63	2,00,00
15. (K) Dividend payable to General Revenues . . . . .	..	..	..	..	31,84,98
TOTAL	43,38,22	41,04,42	42,26,33	+ 1,21,91	50,89,81

2 (a).—Distribution of Railway Surplus

(In thousands of rupees.)

	Accounts, 1948-49	Revised Estimate, 1949-50	Budget Estimate, 1950-51
	Rs.	Rs.	Rs.
Surplus	19,98,17	11,02,32	14,00,65
General Revenues	7,34,00	7,00,00	..
Betterment (Development) Fund .	83,62	..	10,00,00
Railway Revenue Reserve fund .	..	..	2,00,65
Railway Depreciation Reserve Fund	11,80,55	4,02,32	2,00,00

3.—Statement of receipts of the Central Government for Capital contributed by Railway Companies and Indian States towards Outlay on State Railways.

(In thousands of rupees)

HEADS OF ACCOUNTS	Accounts, 1948-49	Budget, 1949-50	Revised, 1949-50	Increase(+) or Decrease(—) as compared with Budget, 1949-50	Budget, 1950-51
	Rs.	Rs.	Rs.	Rs.	Rs.
LIII.—Capital contributed by Railway Companies and Indian States towards outlay on State Railways (India)

4.—Statement of the Capital Expenditure of the Central Government on Railways

(In thousands of rupees)

HEADS OF EXPENDITURE	Accounts, 1948-49	Budget, 1949-50	Revised, 1949-50	Increase(+) or Decrease(—) as compared with Budget, 1949-50	Budget, 1950-51
		Rs.	Rs.	Rs.	Rs.
Railway capital not met from Revenue :—					
67.—Construction of State Railways :—					
Open Line Works—					
Rolling Stock		6,58,28	5,24,88	—1,33,42	3,47,18
Other Works		18,15,09	14,86,85	—3,28,84	11,40,90
New Construction		4,15,28	3,64,21	—51,07	2,50,17
Suspense		1,25,97	1,48,85	+ 22,88	2,17,67
Miscellaneous		1,28,23	—4,41,52	—5,64,75	79,85
Probable savings		—2,88,97	..	+ 2,88,97	—86,98
TOTAL	34,39,53	28,49,45	20,83,22	—7,66,23	19,48,79

*Details not available.

4 (a)—Statement of the Capital Expenditure of the Central Government on Vizagapatam Port

(In thousands of rupees)

HEADS OF EXPENDITURE	Accounts, 1948-49	Budget, 1949-50	Revised, 1949-50	Increase(+) or Decrease(—) as compared with Budget, 1949-50	Budget, 1950-51
		Rs.	Rs.	Rs.	Rs.
Vizagapatam Harbour Capital not met from Revenue—					
73.—Capital outlay on Vizagapatam Port:—					
I. Land	29	60	15	—45	..
II. Waterways	1	..	..	..	..
III. Docks and Berths	1,69	3,74	4,24	+1,20	50
IV. Broad Gauge Railways	39	2,13	1,18	—95	4,43
V. Ferries . . . . .	..	..	..	..	..
VI. Manganese Facilities	22	..	18	+18	..
VII. Plant . . . . .	..	2,15	90	—1,25	2,23
VIII. Floating crafts	3,10	15	1,21	+1,06	..
IX. Buildings	5,58	5,83	3,09	—2,74	1,44
X. Suspense	—6	5	3,00	+2,95	2,00
TOTAL	11,22	14,65	14,65	—	10,60

A.—Railway Depreciation Reserve Fund

(In thousands of rupees)

	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Esti- mate, 1949-50	Budget Esti- mate, 1950-51		Acco- unts, 1948-49	Budget Estimate, 1949-50	Revised Esti- mate, 1949-50	Budget Esti- mate, 1950-51
Opening Balance	95,74,38	Rs. 91,95,09	Rs. 1,01,57,24	Rs. 1,04,71,12	Appropriation from Depreciation Reserve Fund.	17,28,22	Rs. 33,85,90	Rs. 19,75,87	Rs. 20,23,71
Appropriation to Depreciation Re- serve Fund.	+11,30,53	11,47,38	11,58,26	15,00,00					
„ from surplus	11,80,55	4,71,95	4,02,32	2,00,00	Closing Balance	1,91,57	8,52	97,41,95	1,04,77,31
Interest on Dep. Reserve Fund . . . . .	..	..	..	3,29,90					
Total	1,18,85,46	1,08,14,42	1,17,17,82	1,25,01,02	Total	1,18,85,46	1,08,14,42	1,17,17,82	1,25,01,02

*Includes 7,29,17 on account of Indian States Railways being taken over from 1-4-1950

†Includes 1,46 on account of D.H. Railway balances.

B.—Railway Revenue Reserve Fund

(In thousands of rupees)

	Acco- unts, 1948-49	Budget Estimate, 1949-50	Revised Esti- mate, 1949-50	Budget Esti- mate, 1950-51		Acco- unts, 1948-49	Budget Esti- mate, 1949-50	Revised Esti- mate, 1949-50	Budget Esti- mate, 1950-51
Opening Balance	6,84,09	Rs. 6,50,73	Rs. (c)6,82,30	Rs. (e)8,10,10	Appropriation from Reserve Fund	4,48	..	—35	..
Appropriation to Reserve Fund	(a)2,89	..	..	(f)2,02,29	Closing Balance	(b)6,82,30	6,50,73	(d)6,82,65	(g)10,41,55
Interest on Railway Reserve Fund . . . . .	..	..	..	29,16					
Total	6,86,78	6,50,73	6,82,30	10,41,55	Total	6,86,78	6,50,73	6,82,30	10,41,55

(a) Represents net gain realised on cancellation of investments in Branch line shares.

(b) Includes 25.45 lakhs on account of investments in shares of and loans to Branch line companies.

(c) Includes 25.45 lakhs on account of investments in shares of and loans to Branch line Companies.

(d) Includes 25.46 lakhs on account of investments in shares of and loans to Branch line Companies.

(e) Includes 1,27,45 on account of Indian States Railways being taken over from 1-4-1950 and 25.46 lakhs on account of investments in shares of and loans to Branch line Companies.

(f) Includes 1.64 lakhs on account of net gain expected to be realised on cancellation of investments in Branch line shares.

(g) Includes 24.46 lakhs on account of investments in shares of and loans to Branch line Companies.

C.—Railway Development Fund

(In thousands of rupees)

	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51		Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
	Rs.	Rs.	Rs.	Rs. (a)		Rs.	Rs.	Rs.	Rs.
Opening Balance	14,37,61	12,00,17	13,32,27	14,50,25	Appropriation from Betterment (De- velopment) Fund	2,32,58	—1,2,43	—30,89	6,00,00
Appropriation to Betterment (Deve- lopment) Fund	83,62	..	..	10,00,00					
Interest on Betterment (Develop- ment) Fund	43,62	40,33	43,13	52,81	Closing Balance	13,32,27	13,60,93	14,06,29	19,03,06
Total	15,64,85	12,40,50	13,75,40	25,03,06	Total	15,64,85	12,40,50	13,75,40	25,03,06

(a) Includes 43,96 on account of Indian States Railways being taken over from 1-4-1950.

K. G. AMBEGAOKAR,
Secretary to the Government of India.